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## Office Memorandum • UNITED STATES GOVERNMENT

TO : Chief, Technical Accounting Staff

DATE: 5 April 1954

25X1 FROM :

**SUBJECT:**

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1. In view of the projected plan to designate the finance office at [REDACTED] as a decentralized finance office you asked me to submit my views on the following points:

- a. The GS grade classification for the position of finance officer of the station in the event the finance office is designated as a decentralized finance office.
- b. Whether the number of positions in the finance office should be increased, decreased, or remain unchanged in the event the finance office is designated as a decentralized finance office.
- c. Whether  (GS-11), the present finance officer, is qualified to (1) continue in the position as finance officer of the station as the station is now functioning in the event he were the only person at the station with experience as finance officer or (2) to be finance officer of the station in the event the finance office is designated as a decentralized finance office and he were the only person at the station with experience as finance officer.

2. My recommendations and views which appear below are identified to correspond with the subparagraphs above.

- a. It is my view that the position of finance officer of the station should be reclassified from GS-11 to GS-12 in the event the finance office is designated as a decentralized finance office. My reasons for this view are as follows:
- (1) The finance officer will be required to attest as to the accuracy of the trial balance and other reports which will be submitted to headquarters by the station in lieu of the present form of the station's accounting.
  - (2) The finance officer will have the responsibility (which is now at headquarters) of maintaining the records and of submitting all required reports with respect to contributions to the Civil Service retirement fund by

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those individuals who are employed and payrolled locally by the station.

- (3) The finance officer will have the responsibility of maintaining the only official allotment, obligation, and expenditure records for the appropriated funds allotted to [ ] although the station is now maintaining memorandum allotment, obligation, and expenditure records.
- (4) The finance officer will have the responsibility (which is now at headquarters) for maintaining general ledger (budgetary) accounts for the appropriated funds allotted to the station.
- (5) The finance officer will have the responsibility (which is now at headquarters) for accumulating cost data (as distinguished from expenditure data) and submitting to headquarters reports which reflect the costs of the station.
- (6) The finance officer will have the responsibility for financial control over stores, supplies, and equipment located at the station. This financial control is non-existent at this time.

b. The present T/O of the finance office consists of seven individuals, as follows:

- 1 Finance Officer, GS-11
- 1 Secretary to the finance office, GS-4
- 1 Cashier, GS-5
- 1 Ledger clerk, GS-5
- 1 Auditor, GS-5
- 2 Payroll clerks, GS-5

[ ] the present finance officer, has indicated that the work of the finance office, as that office is now functioning, can be performed with five individuals. He states in this connection that the five individuals would be "pushed" to perform the work but they would not have to work overtime to keep abreast of the work. I have reviewed with [ ] the additional work which would fall upon the finance office if that office is designated as a decentralized finance office and inquired whether, in his opinion, the present staff of seven individuals could absorb the additional work. His reply was in the affirmative.

c. I have observed [ ] since 14 January 1954 and it is my opinion that he is capable of assuming the full responsibilities of the position of finance officer of the station as the finance office is now functioning. He rarely confers with [ ] with respect to the method for recording vouchers, obligations, or expenditures. Although his certifying authority is at

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present limited, by administrative action of [ ] to vouchers not in excess of \$50.00, he reviews all vouchers in excess of \$50.00 and determines whether or not they are properly documented for certification and payment before referring them to [ ] for certification. It is my understanding from discussions with [ ] that Mr. [ ] is qualified to assume unlimited certifying responsibility.

- d. With respect to his ability to assume the responsibilities of the finance officer of the station in the event that the finance office is designated as a decentralized finance office, it is my view that he has the ability to assume such responsibilities. I have worked closely with him in developing the proposed Handbook for Decentralized Finance Offices and he has been very cooperative and seems to comprehend without difficulty the details of the additional functions and responsibilities which will be placed on the finance office.
- e. To my knowledge [ ] has not taken the initiative in the design of records or procedures. I do not know, and have no opinion, as to whether he is or is not so inclined or whether he has not had an opportunity.

f. [ ]

3. In the event [ ] is selected as finance officer of the station when and if the station's finance office is designated as a decentralized finance office, I recommend that he be given assistance from headquarters during the transition period.

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